



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0692 Missoula Co Public Schls

0583 Missoula Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	31,394,724.22	31,332,687.76	0.00	62,036.46	0.00	0.00
21XX Support Services - Students	3,770,665.72	3,770,665.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	506,906.65	506,906.65	0.00	0.00	0.00	0.00
222X Educational Media Services	1,192,567.08	1,192,567.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	820,817.48	820,817.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,919,815.62	2,919,815.62	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	120,225.00	0.00	115,025.90	5,199.10	0.00	0.00
25XX Support Services - Business	1,002,015.37	2,577.81	994,585.66	4,851.90	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,851,881.76	3,851,881.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,642,150.29	3,642,150.29	0.00	0.00	0.00	0.00
31XX Food Services	1,242,833.92	1,242,833.92	0.00	0.00	0.00	0.00
32XX Enterprise Services	263,277.64	263,277.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,706.06	21,706.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,544.35	49,544.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100,000.00	0.00	0.00	100,000.00	0.00	0.00
Totals	50,899,131.16	49,617,432.14	1,109,611.56	172,087.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	50,899,131.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

32 Missoula 0692 Missoula Co Public Schls

0584 Missoula H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	24,824,207.99	24,703,572.10	0.00	120,635.89	0.00	0.00
21XX Support Services - Students	5,959,690.18	5,959,690.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	317,186.99	317,186.99	0.00	0.00	0.00	0.00
222X Educational Media Services	837,754.34	837,754.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	487,905.41	487,905.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,280,120.85	2,280,120.85	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	115,921.88	0.00	115,921.88	0.00	0.00	0.00
25XX Support Services - Business	672,875.91	0.00	667,964.28	4,911.63	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,889,904.88	3,889,904.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,435,606.98	2,435,606.98	0.00	0.00	0.00	0.00
31XX Food Services	562,421.97	562,421.97	0.00	0.00	0.00	0.00
32XX Enterprise Services	250,055.71	250,055.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	380,710.62	380,710.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,545,759.85	1,545,759.85	0.00	0.00	0.00	0.00
Totals	44,560,123.56	43,650,689.88	783,886.16	125,547.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	44,560,123.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0583 Missoula Elem	Indirect/Direct 1,109,611.56 / 49,617,432.14	2.24%		
	LE 0584 Missoula H S	Indirect/Direct 783,886.16 / 43,650,689.88	1.80%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0583 Missoula Elem	0.0294	0.0283	0.0274	0.0271	2.24%
	0584 Missoula H S	0.0294	0.0283	0.0274	0.0271	1.80%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0583 Missoula Elem	0.0328	0.0317	0.0311	0.0306	
	0584 Missoula H S	0.0328	0.0317	0.0311	0.0306	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0583 Missoula Elem	0.0328	0.0317	0.0311	0.0306	
	0584 Missoula H S	0.0328	0.0317	0.0311	0.0306	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0583 Missoula Elem	2.82%	
	0584 Missoula H S	2.74%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0692 Missoula Co Public Schls	2.78%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

School Systems with enrollment greater than 6000 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0694 Hellgate Elementary

0586 Hellgate Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	7,431,779.87	7,431,779.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,173,898.55	1,173,898.55	0.00	0.00	0.00	0.00
22XX Educational Media Services	625,254.21	599,510.28	0.00	25,743.93	0.00	0.00
23XX Support Services - General Administration	391,638.08	391,638.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	780,068.87	780,068.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	180,490.25	0.00	180,490.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,251,518.98	1,201,558.98	0.00	49,960.00	0.00	0.00
27XX Student Transportation Services	802,065.81	802,065.81	0.00	0.00	0.00	0.00
31XX Food Services	342,526.65	342,526.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,973.30	7,973.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,054.19	79,054.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	860.00	0.00	0.00	860.00	0.00	0.00
Totals	13,067,128.76	12,810,074.58	180,490.25	76,563.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,067,128.76					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0586 Hellgate Elem	Indirect/Direct	180,490.25 / 12,810,074.58	1.41%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0586 Hellgate Elem	0.0087	0.0088	0.0083	0.0085	1.41%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0586 Hellgate Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0586 Hellgate Elem	0.0087	0.0088	0.0083	0.0085	

Line E Five Year Average with 5% Discount	LE				2018	LE Reclaasified Rate
	0586 Hellgate Elem				0.92%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0694 Hellgate Elementary	0.92%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0696 Lolo Elementary

0588 Lolo Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,454,849.66	3,454,849.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	149,298.39	149,298.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,234.64	10,234.64	0.00	0.00	0.00	0.00
222X Educational Media Services	248,185.27	248,185.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227,097.44	227,097.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	394,034.93	394,034.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,848.13	0.00	133,848.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	555,480.80	549,785.80	0.00	5,695.00	0.00	0.00
27XX Student Transportation Services	129,816.73	129,816.73	0.00	0.00	0.00	0.00
31XX Food Services	233,140.50	212,940.50	0.00	20,200.00	0.00	0.00
35XX Extracurricular - Athletics	24,988.28	24,988.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	122,292.99	0.00	0.00	122,292.99	0.00	0.00
Totals	5,683,267.76	5,401,231.64	133,848.13	148,187.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,683,267.76					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0588 Lolo Elem	Indirect/Direct	133,848.13 / 5,401,231.64	2.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0588 Lolo Elem	0.0249	0.0240	0.0233	0.0227	2.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0588 Lolo Elem	0.0249	0.0240	0.0000	0.0227	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0588 Lolo Elem	0.0249	0.0240	0.0233	0.0227	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0588 Lolo Elem			2.27%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0696 Lolo Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.27%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0697 Potomac Elementary

0589 Potomac Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	609,672.80	609,672.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,367.64	20,367.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	108,605.21	108,605.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,319.81	9,543.67	54,776.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,797.23	142,797.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,010.00	112,010.00	0.00	0.00	0.00	0.00
31XX Food Services	32,477.98	32,477.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,653.60	3,653.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,436.34	0.00	0.00	13,436.34	0.00	0.00
Totals	1,107,340.61	1,039,128.13	54,776.14	13,436.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,107,340.61					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0589 Potomac Elem	Indirect/Direct	54,776.14 / 1,039,128.13	5.27%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0589 Potomac Elem	0.0344	0.0367	0.0351	0.0354	5.27%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0589 Potomac Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0589 Potomac Elem	0.0344	0.0367	0.0351	0.0354	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0589 Potomac Elem			3.69%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0697 Potomac Elementary	Your Preliminary Rate by School System (SS) is:	3.69%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0698 Bonner Elementary

0590 Bonner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,965,612.04	1,965,612.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	205,942.23	205,942.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	262.36	262.36	0.00	0.00	0.00	0.00
222X Educational Media Services	228,677.97	228,677.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,404.31	141,404.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,699.92	101,699.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,907.70	0.00	66,907.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	252,398.36	252,398.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	247,080.69	247,080.69	0.00	0.00	0.00	0.00
31XX Food Services	152,767.70	152,767.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,264.22	8,264.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,979.46	29,979.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,856.50	0.00	0.00	22,856.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	64,032.99	0.00	0.00	64,032.99	0.00	0.00
Totals	3,487,886.45	3,334,089.26	66,907.70	86,889.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,487,886.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0590 Bonner Elem	Indirect/Direct	66,907.70 / 3,334,089.26	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.01%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0590 Bonner Elem	0.0194	0.0183	0.0186	0.0181	2.01%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0590 Bonner Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0590 Bonner Elem	0.0194	0.0183	0.0186	0.0181	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0590 Bonner Elem				1.80%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0698 Bonner Elementary	1.80%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0699 Woodman Elementary

0591 Woodman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	322,757.14	322,757.14	0.00	0.00	0.00	0.00
222X Educational Media Services	3,412.84	3,412.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,368.69	6,368.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,207.64	22,207.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,975.94	0.00	35,975.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,188.09	71,188.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,112.05	54,112.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,618.75	0.00	0.00	7,618.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,454.12	0.00	0.00	13,454.12	0.00	0.00
Totals	537,095.26	480,046.45	35,975.94	21,072.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	537,095.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0591 Woodman Elem	Indirect/Direct	35,975.94 / 480,046.45	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				7.49%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0591 Woodman Elem	0.0564	0.0540	0.0512	0.0524	7.49%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0591 Woodman Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0591 Woodman Elem	0.0564	0.0540	0.0512	0.0524	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0591 Woodman Elem				5.49%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0699 Woodman Elementary	Your Preliminary Rate by School System (SS) is:	5.49%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0700 DeSmet Elementary

0592 DeSmet Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	794,727.03	794,727.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	129,624.89	129,624.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,589.34	1,589.34	0.00	0.00	0.00	0.00
222X Educational Media Services	17,890.26	17,890.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,111.01	67,111.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,077.04	107,077.04	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	10,398.01	0.00	10,398.01	0.00	0.00	0.00
25XX Support Services - Business	61,934.65	0.00	61,934.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,801.40	88,801.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	115,417.04	115,417.04	0.00	0.00	0.00	0.00
31XX Food Services	50,520.23	50,520.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,540.31	1,540.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,087.98	6,087.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	51,432.69	0.00	0.00	51,432.69	0.00	0.00
Totals	1,504,151.88	1,380,386.53	72,332.66	51,432.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,504,151.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0592 DeSmet Elem	Indirect/Direct	72,332.66 / 1,380,386.53	5.24%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0592 DeSmet Elem	0.0193	0.0246	0.0307	0.0299	5.24%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0592 DeSmet Elem	0.0000	0.0000	0.0307	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0592 DeSmet Elem	0.0193	0.0246	0.0307	0.0299	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0592 DeSmet Elem			2.98%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0700 DeSmet Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.98%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0701 Target Range Elementary

0593 Target Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,046,745.91	3,046,745.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	210,849.57	210,849.57	0.00	0.00	0.00	0.00
222X Educational Media Services	211,240.69	211,240.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	178,701.59	178,701.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	282,393.11	282,393.11	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	70.00	0.00	70.00	0.00	0.00	0.00
25XX Support Services - Business	166,286.88	14,513.71	151,773.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	389,590.09	332,798.56	0.00	56,791.53	0.00	0.00
27XX Student Transportation Services	127,467.87	127,467.87	0.00	0.00	0.00	0.00
31XX Food Services	131,607.45	111,863.37	0.00	19,744.08	0.00	0.00
34XX Extracurricular - Activities	9,774.83	9,774.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,987.08	8,987.08	0.00	0.00	0.00	0.00
9999 Undistributed	2,599.28	2,599.28	0.00	0.00	0.00	0.00
Totals	4,766,314.35	4,537,935.57	151,843.17	76,535.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,766,314.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0593 Target Range Elem	Indirect/Direct	151,843.17 / 4,537,935.57	3.35%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0593 Target Range Elem	0.0309	0.0311	0.0303	0.0289	3.35%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0593 Target Range Elem	0.0000	0.0311	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0593 Target Range Elem	0.0309	0.0311	0.0303	0.0289	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0593 Target Range Elem			2.94%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0701 Target Range Elementary	Your Preliminary Rate by School System (SS) is:	2.94%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0702 Sunset Elementary

0594 Sunset Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	104,518.14	103,986.16	0.00	531.98	0.00	0.00
23XX Support Services - General Administration	16,903.15	16,903.15	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,641.42	15,641.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	612.65	612.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	93.42	0.00	0.00	93.42	0.00	0.00
Totals	137,768.78	137,143.38	0.00	625.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	137,768.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0594 Sunset Elem	Indirect/Direct	0.00 / 137,143.38	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0594 Sunset Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0702 Sunset Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0703 Clinton Elementary

0595 Clinton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,148,173.68	1,128,414.68	0.00	19,759.00	0.00	0.00
21XX Support Services - Students	341,602.70	341,602.70	0.00	0.00	0.00	0.00
222X Educational Media Services	37,620.95	37,620.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,331.51	145,331.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,774.09	57,774.09	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,611.69	0.00	12,611.69	0.00	0.00	0.00
25XX Support Services - Business	118,441.30	21,383.25	97,058.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	185,762.33	185,762.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	151,036.25	151,036.25	0.00	0.00	0.00	0.00
31XX Food Services	59,380.96	59,380.96	0.00	0.00	0.00	0.00
32XX Enterprise Services	379.20	379.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,960.99	28,960.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,400.00	0.00	0.00	38,400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	49,753.58	0.00	0.00	49,753.58	0.00	0.00
Totals	2,375,229.23	2,157,646.91	109,669.74	107,912.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,375,229.23					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0595 Clinton Elem	Indirect/Direct	109,669.74 / 2,157,646.91	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0595 Clinton Elem	0.0397	0.0430	0.0411	0.0411	5.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0595 Clinton Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0595 Clinton Elem	0.0397	0.0430	0.0411	0.0411	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0595 Clinton Elem				4.10%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0703 Clinton Elementary	4.10%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0704 Swan Valley Elementary

0596 Swan Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	263,521.01	263,521.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,977.32	2,977.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,832.20	2,832.20	0.00	0.00	0.00	0.00
222X Educational Media Services	795.57	795.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,615.11	50,615.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,391.20	39,391.20	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,628.15	82,628.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,495.75	81,495.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,380.10	3,380.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,352.90	3,352.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	607.22	0.00	0.00	607.22	0.00	0.00
Totals	531,596.53	530,989.31	0.00	607.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	531,596.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0596 Swan Valley Elem	Indirect/Direct	0.00 / 530,989.31	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0596 Swan Valley Elem	0.0014	0.0017	0.0012	0.0010	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0596 Swan Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0596 Swan Valley Elem	0.0014	0.0017	0.0012	0.0010	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0596 Swan Valley Elem				0.10%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0704 Swan Valley Elementary	Your Preliminary Rate by School System (SS) is:	0.10%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0705 Seeley Lake Elementary

0597 Seeley Lake Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,324,641.81	1,324,641.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	243,158.80	243,158.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,565.42	27,565.42	0.00	0.00	0.00	0.00
222X Educational Media Services	30,291.69	30,291.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,955.29	192,955.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	136,300.81	0.00	136,300.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	186,206.68	179,076.68	0.00	7,130.00	0.00	0.00
27XX Student Transportation Services	115,964.76	115,964.76	0.00	0.00	0.00	0.00
31XX Food Services	55,590.26	55,590.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,968.77	32,968.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	40,299.19	9,147.00	0.00	31,152.19	0.00	0.00
Totals	2,385,943.48	2,211,360.48	136,300.81	38,282.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,385,943.48					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0597 Seeley Lake Elem	Indirect/Direct	136,300.81 / 2,211,360.48	6.16%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0597 Seeley Lake Elem	0.0678	0.0666	0.0648	0.0623	6.16%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0597 Seeley Lake Elem	0.0678	0.0666	0.0648	0.0623	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0597 Seeley Lake Elem	0.0678	0.0666	0.0648	0.0623	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0597 Seeley Lake Elem			6.14%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0705 Seeley Lake Elementary	Your Preliminary Rate by School System (SS) is:	6.14%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

32 Missoula 0706 Frenchtown K-12 Schools

0599 Frenchtown K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	6,172,981.18	6,129,517.18	0.00	43,464.00	0.00	0.00
21XX Support Services - Students	622,052.14	622,052.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	67,617.38	67,617.38	0.00	0.00	0.00	0.00
222X Educational Media Services	252,544.59	252,544.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	185,219.69	185,219.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	664,812.94	643,671.94	0.00	21,141.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	39,655.21	0.00	34,525.21	5,130.00	0.00	0.00
25XX Support Services - Business	746,380.57	41,332.22	705,048.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,306,458.69	1,306,458.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	813,930.86	458,730.86	0.00	355,200.00	0.00	0.00
31XX Food Services	291,372.34	291,372.34	0.00	0.00	0.00	0.00
33XX Community Services	22,787.06	22,787.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	78,439.46	78,439.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	384,219.60	356,359.61	0.00	27,859.99	0.00	0.00
4XXX Facilities Acquisition and Construction Services	74,769.10	0.00	0.00	74,769.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	603,532.32	0.00	0.00	603,532.32	0.00	0.00
Totals	12,326,773.13	10,456,103.16	739,573.56	1,131,096.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,326,773.13					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate		2018 Reclassified Rate*		Requested Reclassified Rate**	
LE 0599 Frenchtown K-12 Schools		Indirect/Direct	739,573.56 / 10,456,103.16		7.07%				
Line B Preliminary Indirect Cost Rates			LE	2014	2015	2016	2017	2018	
			0599 Frenchtown K-12 Schools	0.0602	0.0620	0.0557	0.0558	7.07%	
Line C Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018	
			0599 Frenchtown K-12 Schools	0.0602	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018	
			0599 Frenchtown K-12 Schools	0.0602	0.0620	0.0557	0.0558		
Line E Five Year Average with 5% Discount			LE				2018	LE Reclaasified Rate	
			0599 Frenchtown K-12 Schools				5.78%		
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate	
0706 Frenchtown K-12 Schools		Your Preliminary Rate by School System (SS) is:					5.78%		
This same rate is applied to both EL and HS in the same SS									

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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